

What is Claimed Is:

1. An isolated polynucleotide comprising a polynucleotide having at least 70% identity to a member selected from the group consisting of:
 - (a) a polynucleotide encoding an enzyme comprising an amino acid sequence selected from the group of amino acid sequences set forth in SEQ ID NOS: 7 & 9;
 - (b) a polynucleotide which is complementary to the polynucleotide of (a);
 and
 - (c) a polynucleotide comprising at least 15 bases of the polynucleotide of (a) or (b).
2. The polynucleotide of Claim 1 wherein the polynucleotide is DNA.
3. The polynucleotide of Claim 1 wherein the polynucleotide is RNA.
4. The polynucleotide of Claim 2 which encodes an enzyme comprising the amino acid sequence of SEQ ID NO: 7.
5. The polynucleotide of Claim 2 which encodes an enzyme comprising the amino acid sequence of SEQ ID NO: 9.
6. A vector comprising the DNA of Claim 2.
7. A host cell comprising the vector of Claim 14.
8. A process for producing a polypeptide comprising: expressing from the host cell of Claim 7 a polypeptide encoded by said DNA.
9. A process for producing a cell comprising: transforming or transfecting the cell with the vector of Claim 6 such that the cell expresses the polypeptide encoded by the DNA contained in the vector.

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~~12.~~ A method for catalyzing an oxidation reaction comprising: administering an effective amount of an enzyme selected from the group consisting of an enzyme having the amino acid sequence set forth in SEQ ID NOS: 7 & 9.

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